

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COST CLAIMING INSTRUCTIONS NO. 2009-19
EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS

REVISED JULY 1, 2012

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Expulsion of Pupils: Transcript Cost for Appeals program. The Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

Chapter 1253, Statutes of 1975, provides that school districts must not charge the parents or guardians of pupils for the cost of the transcript of the initial hearing when the parents or guardians have limited income and to return the cost of the transcript to the parents or guardians when the county board reverses the local board's decision to expel the pupil pursuant to Education Code 48921, as renumbered by Chapter 498, Statutes of 1983.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

With the exception of community colleges, any school district, as defined in GC section 17519, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS), a process where a claimant receives an annual apportionment, reflective of the program's costs, without further filing of reimbursement claims. A claimant is eligible to be included in the process after having established a SMAS base year entitlement for the program. The State Controller's Office (SCO) determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year, the claimant will receive annual payments adjusted by changes in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs, no further claims need to be filed. For programs included in SMAS after 01/01/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the school's average daily attendance (ADA).

A claimant who has not established a base year entitlement, may file claims as described in the following instructions to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and had not previously

claimed those costs, the claimant may file an Entitlement Claim, FAM-43 for each of those fiscal years beginning with 1989/90 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement and not for the claiming of reimbursement.

Entitlement claims should be filed with the SCO by February 15. After the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment of the current fiscal year.

B. Reimbursement Claims

If an eligible claimant does not have three consecutive fiscal years of costs for Chapter 1253, Statutes of 1975, to qualify for inclusion in SMAS, the claimant may file a reimbursement claim.

A reimbursement claim is defined in GC Section 17522 as any claimed filed with the SCO by a school district for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

Reimbursement Claim Deadline

Claims for the **2011-2012** fiscal year may be filed by **February 15, 2013**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the

county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html**.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail LRS DAR@sco.ca.gov or call the Local Reimbursements Section at (916) 324-5729

EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM FOR PAYMENT			For State Controller Use Only		PROGRAM 91
			(19) Program Number 0091 (20) Date Filed (21) LRS Input		
(01) Claimant Identification Number			Reimbursement Claim Data		
(02) Claimant Name			(22) FORM 1, (03)		
County of Location			(23) FORM 1, (04) 1.		
Street Address or P.O. Box		Suite	(24) FORM 1, (04) 2.		
City	State	Zip Code	(25) FORM 1, (05) 1. (c)		
	(03) (04) (05)	Type of Claim	(26) FORM 1, (07)		
		(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (08)		
		(10) Combined <input type="checkbox"/>	(28) FORM 1, (10)		
		(11) Amended <input type="checkbox"/>	(29) FORM 1, (11)		
Fiscal Year of Cost	(06)	(12)	(30)		
Total Claimed Amount	(07)	(13)	(31)		
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
Net Claimed Amount		(16)	(34)		
Due from State	(08)	(17)	(35)		
Due to State		(18)	(36)		
(37) CERTIFICATION OF CLAIM					
<p>In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>					
Signature of Authorized Officer _____					
Date Signed _____					
Telephone Number _____					
E-Mail Address _____					
Type or Print Name and Title of Authorized Signatory _____					
(38) Name of Agency Contact Person for Claim _____					
Telephone Number _____					
E-mail Address _____					
Name of Consulting Firm / Claim Preparer _____					
Telephone Number _____					
E-mail Address _____					

PROGRAM 91	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (12). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (05) 1. (c), means the information is located on Form 1, line (05) 1., column (c). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816**

EXPULSION OF PUPILS: TRANSCRIPTS CLAIM FOR PAYMENT				For State Controller Use Only		Program 091
				(19) Program Number 091		
				(20) Date Filed ____/____/____ (21) LRS Input ____/____/____		
(01) Claimant Identification Number				Entitlement Claim		
(02) Mailing Address				(15) EOP-1, (03)		
Claimant Name				(16) EOP-1, (04) 1.		
County of Location				(17) EOP-1, (04) 2.		
Street Address or P.O. Box				(18) EOP-1, (06)(c)		
City State Zip Code				(19) EOP-1, (07)		
Base Year	Fiscal Years	FAM-27	Amount	(20) EOP-1, (09)		
First	(03)	(06) <input style="width: 40px;" type="text"/>	(09)	(21) EOP-1, (10)		
Second	(04)	(07) <input style="width: 40px;" type="text"/>	(10)	(22) EOP-1, (11)		
Third	(05)	(08) <input style="width: 40px;" type="text"/>	(11)	(23)		
				(24)		
				(25)		
				(26)		
				(27)		
				(28)		
				(29)		
				(30)		
(31) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Article 5 (commencing with Section 17615) of Chapter 4 of Part 7 of Division 4 of Title 2 of the Government Code, I certify that I am the officer authorized by the school district to file claims with the State of California for costs mandated by Chapter 1253, Statutes of 1975; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096 inclusive.</p> <p>I further certify that there was no application for any grant or payment received, other than from the claimant, for costs contained herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1253, Statutes of 1975.</p> <p>The amount of Entitlement Claim is hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p style="font-size: small;">Signature of Authorized Officer</p> <p>_____</p> <p style="font-size: small;">Type or Print Name</p> </div> <div style="width: 45%;"> <p style="font-size: small;">Date</p> <p>_____</p> <p style="font-size: small;">Title</p> </div> </div>						
(39) Name of Contact Person for Claim				Telephone Number (____) _____ - _____ Ext. _____		
E-mail Address						

PROGRAM 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CERTIFICATION CLAIM FORM INSTRUCTIONS	FORM FAM-43
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NOTE: Chapter 1534, Statutes of 1985, established the State Mandates Apportionment System (SMAS), a method of paying designated mandated programs as apportionments. This program is included in the SMAS. A claimant who has established a base year entitlement for this program will receive an annual payment by January 15 from the State Controller's Office (SCO). A base year entitlement is determined for each district by averaging their approved claims, (i.e., actual costs) 1981-82, 1982-83, and 1983-84 fiscal years or any three consecutive fiscal years thereafter. If a claimant has incurred costs for three consecutive fiscal years, but has not filed a claim for each of those years, the claimant may file an entitlement claim with the SCO. An entitlement claim is filed solely for the purpose of establishing a base year cost and may be filed for any or all of the three fiscal years. Once a base year entitlement has been established, no additional claim need to be filed by the claimant. Submit a separate Form FAM-43 for each fiscal year that is needed to complete the three consecutive fiscal years.

- (01) Enter the payee number assigned by the SCO.
- (02) Enter your official name, county of location, street or P.O. Box, city, State, and zip code.
- (03) to (05) Enter the three consecutive fiscal years that comprise the base year.
- (06) to (08) If a Form FAM-27 was filed for any fiscal year, enter an "x" in the box for that fiscal year.
- (09) to (11) Enter the amount from Form 1, line (12) that corresponds to the fiscal year for this Entitlement Claim. Only one amount should appear on lines (09) through (11). Complete a separate Form FAM-43 for each entitlement claim. Do not enter an amount for the fiscal year in which a Form FAM-27 was previously filed as indicated in the checked box.
- (12) to (14) Leave blank.
- (15) to (30) Bring forward cost information as specified on the left-hand column of lines (15) through (20) for the reimbursement, e.g., Form 1, (03) means the information is located on Form 1, line (03). Enter the information in the left-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number without the percent symbol (i.e., 7.548% should be shown as 8). Completion of this data block will expedite the payment process.
- (31) Read the statement entitled "Certification of Claim". If the statement is true, the claim must be dated, signed by the entity's authorized officer and must include the person's name and title, typed or printed.
Claims cannot be paid unless accompanied by a signed certification.
- (32) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL FORM FAM-43 AND ONE COPY WITH ALL THE OTHER FORMS TO:

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 700
 Sacramento, CA 95816

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 700
 Sacramento, CA 95816

PROGRAM 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY			FORM 1
(01) Claimant		(02) Fiscal Year 20__/20__		
Claim Statistics				
(03) Number of appellants				
Unit Cost Method				
(04) 1. Fee charged for a transcript				
2. Total Cost [Line (03) x line (04)(1)]				
Actual Cost Method				
Direct Costs		Object Accounts		
(05) Reimbursable Activities		(a)	(b)	(c)
		Salaries and Benefits	Materials and Supplies	Total
1. Transcript of Initial Expulsion Hearing				
(06) Total Direct Costs				
Indirect Costs				
(07) Indirect Cost Rate	[Refer to Claim Summary Instructions]			%
(08) Total Indirect Costs	[Line (06) (c) - \$ <input style="width: 50px;" type="text"/>] x line (07)			
(09) Total Cost per Actual Cost Method	[Line (06)(c) + line (08)]			
Cost Reduction				
(10) Less: Offsetting Savings, if applicable				
(11) Less: Other Reimbursements				
(12) Total Amount Claimed	[Line (04)(2) or Line (09) – {line (10) + line (11)}]			

PROGRAM
091

**EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS
CLAIM SUMMARY
INSTRUCTIONS**

FORM
1

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of appellants for whom the cost of an initial transcript was waived because of limited income and those who received a refund because the county board reversed the local board's decision to expel.
- (04) Enter the fee charged for a transcript. Multiply the number of appellants on line (03) by the cost per transcript, line (04)(1).
- (05) Enter the totals from form EOP-2, line (05), columns (d) and (e) to Form 1, line (05), columns (a) and (b) in the appropriate row. Total each row.
- (06) Total columns (a), (b), and (c).
- (07) Enter the indirect cost rate from the California Department of Education approved indirect cost rate for the year that funds are expended.
- (08) From the Total Direct Costs, line (06)(c), deduct any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06)..
- (09) Enter the sum of line (06)(c) and line (08).
- (10) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (11) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Subtract the sum of Offsetting Revenues, line (10), and Other Reimbursements, line (11), from Total Cost, line (2), or Total Direct and Indirect Costs, line (09) as appropriate. Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM**091**

**EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS
ACTIVITY COST DETAIL**

FORM**2**

(01) Claimant

(02)

Fiscal Year

20__/20__

(03) Reimbursable Activity: Transcript of the Initial Expulsion Hearing

(04) Description of Expenses

Object Accounts

(a)

Employee Names, Job
Classifications, Functions Performed, and
Description of Expenses

(b)

Hourly Rate or
Unit Cost

(c)

Hours Worked or
Quantity

(d)

Salaries
and
Benefits

(e)

Materials
and
Supplies

(05) Total

Subtotal

Page: ____ of ____

PROGRAM 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Transcript of Initial Expulsion Hearing. Costs incurred for this activity are to be detailed on Form 2.
- (04) The following table identifies the type of information required to support reimbursable costs. To detail costs for this activity, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents must be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns					Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked		
	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries		
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used	

- (05) Total line (04), columns (d) and (e) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d) and (e) to Form 1, block (05), columns (a) and (b).